

Instructions for Form IR-42

Application for Filing Extension

Use to prepare returns for tax year **2019**

The Columbus tax rate is **2.5%**

Do I Need to File?

If you have requested an extension for filing your federal income tax return, you will automatically receive the same extension for filing your Columbus return.

If you are not requesting a federal extension but need to request an extension for your Columbus return, you must file Columbus Form IR-42 by April 15.

Completing Form IR-42

Part A: Account Information

1. Enter name, address and Social Security Number in the spaces provided.
2. Check the appropriate box that corresponds to the filing status.
3. List the city or cities of income.

Part B: Extension Information

- Column 1:** Enter estimated total taxable income.
- Column 2:** Enter the estimated tax due - Column 1 multiplied by Columbus tax rate.
- Column 3:** Enter all city tax paid on your current estimate and/or any overpayment credits.
- Column 4:** Enter net tax due - Column 2 minus Column 3.

Total all net tax due and enter in the "Payment" box.

Part C: Signature

The signature on Form IR-42 must be that of the individual taxpayer (and spouse, if filing a joint return).

Finishing and Filing the Return

An extension of time to file is not an extension of the time to pay any tax due. Columbus charges penalty and interest on taxes that are unpaid after April 15. If you are unable to pay the full amount of the tax you owe, you should still pay as much of the tax due as possible by April 15.

Payment accompanying this request must be an amount equal to the additional liability as shown on the face of this form plus the unpaid balance, if any, on the original declaration. Interest accrues on the unpaid balance from the original due date.

Mail your completed Form IR-42 to:

Make payable to: CITY TREASURER
Mail to: Columbus Income Tax Division
PO Box 182158
Columbus, Ohio 43218-2158

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